

Message Text

UNCLASSIFIED

PAGE 01 LONDON 11325 181454Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 CA-01 /017 W
-----072513 191321Z /43

R 181445Z JUL 78
FM AMEMBASSY LONDON
TO SECSTATE WASHDC 8234
TREASURY DEPT WASHDC

UNCLAS LONDON 11325

E.O. 11652

TAGS: EFIN, UK

SUBJECT: CONVENTION FOR AVOIDANCE OF DOUBLE TAXATION ON
ESTATES AND GIFTS

REF: STATE A-1664

1. WE ARE IN THE PROCESS OF CONFORMING THE TEXTS OF THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION ON ESTATES AND GIFTS. THE TEXT SUPPLIED BY THE UK NOW DIFFERS FROM THAT SUPPLIED BY THE US IN THREE PLACES. WE ASSUME THAT THERE ARE NO OBJECTIONS TO THE UK LANGUAGE AND FORM ON ANY OF THE DISCREPANCIES.
2. A BLANK SPACE IN THE US TEXT IN ARTICLE 14(1) HAS BEEN FILLED IN THE UK TEXT TO READ "... AND INSTRUMENTS OF RATIFICATION SHALL BE EXCHANGED AT WASHINGTON AS SOON AS POSSIBLE."
3. THE ORDER OF THE GOVERNMENTS CITED IN ARTICLE 14(3) DIFFERS BETWEEN THE TWO TEXTS. THE UK TEXT READS: "... THE CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON THE ESTATES OF DECEASED PERSONS SIGNED AT WASHINGTON ON 19 APRIL 1945"

UNCLASSIFIED

UNCLASSIFIED

PAGE 02 LONDON 11325 181454Z

4. THE TEXTS WHICH WOULD JUST PRECEDE THE SIGNATURES DIFFER IN FORMAT AND IN THE INSERTION IN THE UK TEXT OF THE WORD "LONDON" TO FILL A BLANK SPACE IN THE US TEXT. DENOTING BLANK SPACES BY THE WORD "BLANK", THE UK TEXT READS QUOTE:

-- DONE IN DUPLICATE AT LONDON THIS BLANK DAY OF

197 BLANK

- FOR THE GOVERNMENT OF THE UNITED STATES OF
AMERICA: BLANK
- FOR THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT
BRITAIN AND NORTHERN IRELAND: BLANK UNQUOTE.

IN THE US TEXT THE LAST TWO SENTENCES WERE NOT SET IN
SEQUENCE, BUT RATHER BEGIN EQUIDISTANT FROM THE FOOT OF
THE PAGE, THE US SIGNATURE TO BE PLACED ON THE LEFT, THE
UK SIGNATURE ON THE RIGHT. THE UK JUSTIFIES ITS FORMAT
AS BEING CUSTOMARY FOR TREATIES IN WHICH ONLY ONE LANGUAGE
IS INVOLVED.

BREWSTER

UNCLASSIFIED

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DOUBLE TAXATION, GIFTS, MEETINGS
Control Number: n/a
Copy: SINGLE
Draft Date: 18 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978LONDON11325
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780296-0372
Format: TEL
From: LONDON
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780749/aaaaboqw.tel
Line Count: 76
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: c7345171-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 STATE A-1664
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1972971
Secure: OPEN
Status: NATIVE
Subject: CONVENTION FOR AVOIDANCE OF DOUBLE TAXATION ON ESTATES AND GIFTS
TAGS: EFIN, UK, US
To: STATE TRSY
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/c7345171-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014